

CITY OF SAN JOSE
2007-2008 ADOPTED OPERATING BUDGET
SUMMARY OF FUND ACTIVITY

		Beginning Fund Balance 07/01/2007	Revenue and Transfers	Estimated Sources Available	Expenses Transfers	Ending Fund Balance 06/30/2008	Estimated Uses Available	*
General Fund								
001	General Fund	\$ 231,830,625	\$ 799,948,875	\$ 1,031,779,500	\$ 1,005,417,346	\$ 26,362,154	\$ 1,031,779,500	1
Enterprise Funds								
519	Airport Customer Facility & Transportation Fee	\$ 744,709	\$ 5,832,236	\$ 6,576,945	\$ 5,832,236	\$ 744,709	\$ 6,576,945	
525	Airport Fiscal Agent	34,762,441	516,419,108	551,181,549	527,193,894	23,987,655	551,181,549	3
523	Airport Maintenance and Operation	14,065,317	107,210,201	121,275,518	106,290,183	14,985,335	121,275,518	
521	Airport Revenue	12,172,346	129,023,263	141,195,609	132,683,309	8,512,300	141,195,609	3
524	Airport Surplus Revenue	5,163,978	4,000,000	9,163,978	4,507,000	4,656,978	9,163,978	
533	General Purpose Parking	13,931,164	10,425,000	24,356,164	12,408,029	11,948,135	24,356,164	2
514	San Jose/Santa Clara Treatment Plant Income	355,078	23,535	378,613	300,000	78,613	378,613	3
513	San Jose/Santa Clara Treatment Plant Operating	15,064,112	72,377,666	87,441,778	73,516,513	13,925,265	87,441,778	
539	Sewage Treatment Plant Connection Fee	18,084,104	7,475,872	25,559,976	23,446,702	2,113,274	25,559,976	3
541	Sewer Service & Use Charge	27,472,614	102,217,252	129,689,866	111,185,952	18,503,914	129,689,866	4
515	Water Utility	4,773,585	24,847,000	29,620,585	25,810,499	3,810,086	29,620,585	4
Trust and Agency Funds								
139	Gift Trust	\$ 2,160,350	\$ 62,913	\$ 2,223,263	\$ 2,152,493	\$ 70,770	\$ 2,223,263	2
132	Municipal Health Services Program	46,733	1,067,878	1,114,611	1,079,756	34,855	1,114,611	1
Internal Service Funds								
150	Public Works Program Support	\$ 357,907	\$ 14,719,880	\$ 15,077,787	\$ 14,219,880	\$ 857,907	\$ 15,077,787	5
Special Revenue Funds								
426	Anti-Tobacco Master Settlement Agreement Revenue	\$ 6,885,797	\$ 12,711,542	\$ 19,597,339	\$ 12,585,234	\$ 7,012,105	\$ 19,597,339	
Benefit Funds:								
160	Benefit	154,942	58,233,000	58,387,942	58,184,325	203,617	58,387,942	4
155	Dental Insurance	2,851,996	11,456,000	14,307,996	11,953,885	2,354,111	14,307,996	4
156	Life Insurance	482,303	1,572,000	2,054,303	1,624,397	429,906	2,054,303	4
157	Unemployment Insurance	1,891,610	103,000	1,994,610	945,005	1,049,605	1,994,610	4
351	Business Improvement District	1,054,465	2,710,000	3,764,465	2,700,000	1,064,465	3,764,465	
002	Cash Reserve	5,003	135	5,138	0	5,138	5,138	

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SUMMARY OF FUND ACTIVITY (CONT'D.)

		Beginning Fund Balance 07/01/2007	Revenue and Transfers	Estimated Sources Available	Expenses Transfers	Ending Fund Balance 06/30/2008	Estimated Uses Available	*
Special Revenue Funds (Cont'd.)								
210	City Hall Debt Service	\$ 950,496	\$ 25,898,647	\$ 26,849,143	\$ 26,849,143	\$ -	\$ 26,849,143	4
441	Community Development Block Grant	8,797,563	11,888,923	20,686,486	17,197,517	3,488,969	20,686,486	3
422	Community Facilities Revenue	669,376	9,409,318	10,078,694	9,417,254	661,440	10,078,694	
536	Convention & Cultural Affairs	2,238,799	18,535,173	20,773,972	16,064,246	4,709,726	20,773,972	5
444	Economic Development Administrative Loan	51,963	58,000	109,963	55,000	54,963	109,963	
439	Economic Development Enhancement	1,816,046	142,444	1,958,490	787,021	1,171,469	1,958,490	3
474	Edward Byrne Memorial Justice Assist Grant Trust	308,162	10,000	318,162	305,580	12,582	318,162	2
154	Emergency Communication System Support Fee	3,609,294	23,400,000	27,009,294	23,400,000	3,609,294	27,009,294	
406	Emergency Reserve	4,590,663	0	4,590,663	0	4,590,663	4,590,663	
419	Federal Drug Forfeiture	1,013,229	35,000	1,048,229	54,800	993,429	1,048,229	
409	Gas Tax Maintenance and Construction - 1943	0	7,700,000	7,700,000	7,700,000	0	7,700,000	
410	Gas Tax Maintenance and Construction - 1964	0	3,700,000	3,700,000	3,700,000	0	3,700,000	
411	Gas Tax Maintenance and Construction - 1990	0	5,800,000	5,800,000	5,800,000	0	5,800,000	
445	Home Investment Partnership Program	276,418	7,927,730	8,204,148	7,902,730	301,418	8,204,148	
440	Housing Trust	1,532,842	1,122,500	2,655,342	2,485,200	170,142	2,655,342	3
432	Ice Centre Revenue	4,567,979	2,525,800	7,093,779	3,278,605	3,815,174	7,093,779	3
423	Integrated Waste Management	15,898,638	101,282,473	117,181,111	101,757,028	15,424,083	117,181,111	
418	Library Parcel Tax	2,534,899	6,350,000	8,884,899	7,168,736	1,716,163	8,884,899	2
415	Local Law Enforcement Block Grant	26,232	3,000	29,232	0	29,232	29,232	5
443	Low And Moderate Income Housing	37,059,068	68,271,932	105,331,000	77,931,758	27,399,242	105,331,000	3
Special Assessment Maintenance District Funds:								
371	Community Facilities Dist #1 (Capitol Auto Mall)	398,550	156,300	554,850	167,051	387,799	554,850	
369	Community Facilities Dist #2 (Aborn-Murillo) & Community Facilities Dist #3 (Silverland-Capriana)	1,457,417	1,185,300	2,642,717	1,083,272	1,559,445	2,642,717	
373	Community Facilities Dist #8 (Commun Hill)	1,088,598	691,500	1,780,098	605,026	1,175,072	1,780,098	
352	Maintenance Dist #1 (Los Paseos)	644,546	172,100	816,646	493,534	323,112	816,646	3
354	Maintenance Dist #2 (Trade Zone Blvd)	92,203	69,508	161,711	122,732	38,979	161,711	3
357	Maintenance Dist #5 (Orchard Pkwy-Plumeria Dr)	333,877	64,100	397,977	160,660	237,317	397,977	3
361	Maintenance Dist #8 (Zanker-Montague)	264,214	88,953	353,167	85,990	267,177	353,167	
362	Maintenance Dist #9 (Santa Teresa-Great Oaks)	384,663	160,974	545,637	221,847	323,790	545,637	3
364	Maintenance Dist #11 (Brokaw Road)	125,089	65,054	190,143	67,133	123,010	190,143	

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Special Revenue Funds (Cont'd.)								
	Special Assessment Maintenance District Funds (Cont'd.):							
366	Maintenance Dist #13 (Karina-O'Nel)	\$ 57,277	\$ 41,900	\$ 99,177	\$ 52,794	\$ 46,383	\$ 99,177	3
368	Maintenance Dist #15 (Silver Creek Valley)	3,930,098	1,214,686	5,144,784	1,429,483	3,715,301	5,144,784	
372	Maintenance Dist #18 (The Meadowlands)	84,172	47,500	131,672	48,220	83,452	131,672	
359	Maintenance Dist #19 (River Oaks Area)	350,125	70,295	420,420	71,935	348,485	420,420	
365	Maintenance Dist #20 (Renaissance-N First)	329,998	75,061	405,059	141,966	263,093	405,059	3
356	Maintenance Dist #21 (Gateway Pl-Airport Pkwy)	232,615	84,696	317,311	88,252	229,059	317,311	
367	Maint Dist #22 (Hellyer Ave-Silver Creek Valley Rd)	295,351	91,223	386,574	130,986	255,588	386,574	3
448	Multi-Source Housing	7,715,935	7,035,130	14,751,065	8,118,453	6,632,612	14,751,065	2
518	Municipal Golf Course	708,463	2,180,000	2,888,463	2,246,867	641,596	2,888,463	
417	State Drug Forfeiture	1,556,541	45,000	1,601,541	446,616	1,154,925	1,601,541	5
551	Stores	808,301	3,960,000	4,768,301	3,953,035	815,266	4,768,301	
446	Storm Sewer Operating	3,519,282	17,415,736	20,935,018	19,302,680	1,632,338	20,935,018	4
414	Supplemental Law Enforcement Services	2,530,884	35,000	2,565,884	1,754,768	811,116	2,565,884	2
461	Transient Occupancy Tax	3,830,819	13,450,000	17,280,819	15,940,693	1,340,126	17,280,819	4
552	Vehicle Maintenance And Operations	3,454,367	23,868,029	27,322,396	23,928,847	3,393,549	27,322,396	
290	Workforce Investment Act	7,311,160	12,596,703	19,907,863	12,768,615	7,139,248	19,907,863	
Capital Improvement Program Funds								
520	Airport Capital Improvement	\$ 38,787,686	\$ 9,421,000	\$ 48,208,686	\$ 35,014,000	\$ 13,194,686	\$ 48,208,686	3
529	Airport Passenger Facility Charge	62,351,712	24,945,000	87,296,712	34,424,000	52,872,712	87,296,712	3
527	Airport Renewal And Replacement	7,791,174	4,615,000	12,406,174	10,746,000	1,660,174	12,406,174	3
526	Airport Revenue Bond Improvement	515,105,911	507,296,000	1,022,401,911	632,783,000	389,618,911	1,022,401,911	3
472	Branch Libraries Bond Projects	71,193,807	14,912,000	86,105,807	61,770,807	24,335,000	86,105,807	3
429	Building and Structure Construction Tax	13,599,406	19,753,000	33,352,406	31,024,000	2,328,406	33,352,406	3
425	Civic Center Construction	3,768,265	100,000	3,868,265	3,868,265	0	3,868,265	6
473	Civic Center Improvement	3,229,000	9,100,000	12,329,000	12,329,000	0	12,329,000	6
433	Civic Center Parking	2,471,614	0	2,471,614	2,471,614	0	2,471,614	6
	Construction and Conveyance Tax Funds:							
397	Communications C & C Tax	4,120,560	918,000	5,038,560	994,000	4,044,560	5,038,560	
392	Fire C & C Tax	3,291,844	5,268,000	8,559,844	6,763,000	1,796,844	8,559,844	3

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Capital Improvement Program Funds (Cont'd.)								
Construction and Conveyance Tax Funds (Cont'd.):								
393	Library C & C Tax	\$ 13,733,207	\$ 3,839,000	\$ 17,572,207	\$ 16,010,000	\$ 1,562,207	\$ 17,572,207	3
398	Park Yards Maintenance C & C Tax	1,895,857	324,000	2,219,857	1,476,000	743,857	2,219,857	3
390	Parks Central C & C Tax	2,230,726	17,305,000	19,535,726	18,557,000	978,726	19,535,726	3
391	Parks City Wide C & C Tax	14,611,095	5,322,000	19,933,095	18,931,000	1,002,095	19,933,095	3
377	District 1 Parks C & C Tax	4,434,539	1,174,000	5,608,539	3,842,000	1,766,539	5,608,539	3
378	District 2 Parks C & C Tax	3,061,220	491,000	3,552,220	2,969,000	583,220	3,552,220	3
380	District 3 Parks C & C Tax	3,036,987	2,031,000	5,067,987	4,638,000	429,987	5,067,987	3
381	District 4 Parks C & C Tax	3,379,171	415,000	3,794,171	1,583,000	2,211,171	3,794,171	3
382	District 5 Parks C & C Tax	5,542,453	893,000	6,435,453	5,409,000	1,026,453	6,435,453	3
384	District 6 Parks C & C Tax	4,281,208	876,000	5,157,208	4,687,000	470,208	5,157,208	3
385	District 7 Parks C & C Tax	5,502,811	897,000	6,399,811	6,048,000	351,811	6,399,811	3
386	District 8 Parks C & C Tax	2,846,166	733,000	3,579,166	2,085,000	1,494,166	3,579,166	3
388	District 9 Parks C & C Tax	2,452,344	531,000	2,983,344	1,494,000	1,489,344	2,983,344	3
389	District 10 Parks C & C Tax	5,428,640	222,000	5,650,640	2,063,000	3,587,640	5,650,640	3
395	Service Yards C & C Tax	4,871,075	2,371,000	7,242,075	5,930,000	1,312,075	7,242,075	3
465	Construction Excise Tax	12,003,895	32,584,000	44,587,895	43,477,000	1,110,895	44,587,895	3
131	Emma Prusch	242,830	80,000	322,830	196,000	126,830	322,830	3
434	Hayes Mansion Phase III	103,929	0	103,929	0	103,929	103,929	
460	Interim City Facility Improvement	0	1,436,694	1,436,694	1,436,694	0	1,436,694	
462	Lake Cunningham	647,162	746,000	1,393,162	996,000	397,162	1,393,162	3
421	Major Collectors and Arterial	915,316	283,000	1,198,316	10,000	1,188,316	1,198,316	3
502	Major Facilities	3,241,294	322,000	3,563,294	1,766,000	1,797,294	3,563,294	3
475	Neighborhood Security Act Bond	91,237,661	13,344,000	104,581,661	92,052,661	12,529,000	104,581,661	3
375	Park Trust	79,332,707	0	79,332,707	79,332,707	0	79,332,707	3
471	Parks And Recreation Bond Projects	88,212,155	30,647,000	118,859,155	114,183,000	4,676,155	118,859,155	3
450	Redevelopment Capital Projects	0	2,757,274	2,757,274	2,757,274	0	2,757,274	
420	Residential Construction Tax Contribution	1,370,118	256,000	1,626,118	1,092,000	534,118	1,626,118	3
512	San Jose/Santa Clara Treatment Plant Capital	60,226,969	49,874,000	110,100,969	71,228,000	38,872,969	110,100,969	3

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Capital Improvement Program Funds (Cont'd.)								
540	Sanitary Sewer Connection Fee	\$ 13,551,177	\$ 1,554,000	\$ 15,105,177	\$ 13,938,000	\$ 1,167,177	\$ 15,105,177	3
301	San Jose Arena Enhancement	0	8,250,000	8,250,000	8,250,000	0	8,250,000	6
545	Sewer Service And Use Charge Capital Improvement	22,070,149	15,321,000	37,391,149	30,275,000	7,116,149	37,391,149	3
413	Storm Drainage Fee	245,074	308,000	553,074	431,000	122,074	553,074	3
469	Storm Sewer Capital	1,011,389	3,025,000	4,036,389	3,968,000	68,389	4,036,389	3
416	Underground Utility	3,816,497	1,345,000	5,161,497	1,417,000	3,744,497	5,161,497	
500	Water Utility Capital	3,774,728	3,629,000	7,403,728	6,710,000	693,728	7,403,728	3
		\$ 1,706,778,919	\$ 3,060,876,012	\$ 4,767,654,931	\$ 3,940,748,733	\$ 826,906,198	\$ 4,767,654,931	

NOTE: The total in this schedule is lower than the grand total presented in the Total City Source and Use of Funds schedule because it nets Capital Contributions from the following Capital Programs: General Fund Capital Improvement Fund, General Purpose Parking Fund, Library Benefit Assessment District Fund, and Library Parcel Tax Fund.

*** Reasons for Change Between 2007-2008 Beginning Fund Balance and 2007-2008 Ending Fund Balance at Greater than 10%**

- 1 Beginning Fund Balance primarily contains funds to support prior year activities. Also surplus revenues and/or expenditure savings were accumulated in the prior year and then utilized for budget balancing purposes.
- 2 Once the rebudgeting of prior year's one-time activities have been removed from the Beginning Fund Balance, change in fund balance is within the 10% change.
- 3 Surplus revenues/and or expenditure savings were accumulated and then used for various one-time uses.
- 4 Fund balances are volatile. Funds utilize expenditure projections based on fees and charges estimates that support planned changes in cost recovery rates.
- 5 Ending Fund Balance is being accumulated to support uses in future years.
- 6 Planned elimination/establishment of fund.